

Iron County Register

BY ELI D. AKE.
IRONTON, MISSOURI

NAPOLEON THE FIRST.

Count Chaptal's Reminiscences of the Great French Soldier.

Chaptal pretends to give us an impartial and accurate portrait of Napoleon, he means to be just, but he is incomplete. The Italian nature of Napoleon was compounded of precision and of imagination; the latter element was not understood by Chaptal. What seemed monstrous to him was the effect of that imagination which played with facts, fortunes, empires, armies, as with the creatures of fancy. A calculating spirit combines very well in the Italian character with an extraordinary contempt for realities and with unreasonable ambition. Even in our present time we can see proof of it. If Chaptal were still alive he would suppose that the house of Savoy, having made a United Italy, having no more to fear from the forestiers, having made Rome its capital, might rest and be thankful. No, it can not be contented; it has entered into the Triple Alliance, and, tormented by its ambition, keeps its old war cry: "Avanti Savoia."

There was much of that spirit in Napoleon; he had succeeded in organizing France, but he felt that his only hold on Europe was by force. He said to Chaptal several times:

"Five or six families occupy the thrones of Europe and see with pain that a Corsican is come to sit among them. I can maintain myself only by force; I can accustom them to look upon me as their equal only by keeping them down—my empire is gone as soon as I cease to be dreaded. I can allow no one to threaten me without striking him. What would be indifferent to a king or an older race is serious to me. I will maintain myself in this attitude as long as I live, and if my son is not a great captain, if he is not a great man, I will repeat me, he will fall from the throne, as more than one man is necessary to consolidate a monarchy. Louis XIV., after so many victories, would have lost his scepter at the end of his life if he had not received it from a long line of kings."

"At home, my position is not comparable to that of the old sovereigns. They can live at leisure in their castles; nobody contests their legitimate rights, nobody thinks of taking their place, nobody accuses them of ingratitude, because nobody helped to place them on their throne. With me it is quite different; there is no general who does not think that he has the same rights to the throne as myself; there is no influential man who does not think that he paved the way for me on the 18th Brumaire. I am obliged to be very severe with these men. * * *

"These words throw a flood of light on many of Napoleon's actions. Nothing has struck me so much in these souvenirs of Chaptal as the account he gives of the relations of Napoleon with his marshals."

"Napoleon," says Chaptal, "was always on his guard against the ambition of his generals. * * * With the exception of two or three who had known him in his youth, and who had maintained a certain freedom with him, they approached him with trembling, and they could not say that they ever had a word of familiarity with him. He loaded them with money; he gave them estates in the conquered countries, because he wished to create opulent houses in his court. * * * I never caught the emperor eulogizing any general, and I often heard him criticize them sharply. Sometimes, for the want of talent, sometimes for their bad conduct, he often said in speaking of his marshals: 'These people think themselves necessary; they don't know that I have a hundred division generals who can very well replace them.' He never tolerated the smallest infraction of discipline in his generals. Gen. Gouvion St. Cyr once presented himself at his levee at the Tuilleries. The emperor asked him calmly: 'General, you come from Naples?' 'Yes, sire; I have turned over the command to Gen. Perignon, whom you sent to replace me.' 'You have undoubtedly received the permission of the minister of war?' 'No, sire; but I had nothing more to do at Naples.' 'If in two hours you are not on your way to Naples, before twelve o'clock you will be shot on the plain of Grenelle.'"

Berthier and Duroc, the only generals who lived on terms of equality with him and never left him, were completely submissive, and never thought of discussing with him. Chaptal is interesting on the subject of the relations of Napoleon with the pope. He says that this question was the sore point with the emperor. He could not frighten the pope; he could not intimidate his eloquence, his threats, his diplomacy were defeated by the tenacity of a man who was an Italian, like himself, and who well understood the strength of his spiritual force. His quarrel with the pope occupied Napoleon for several years. Napoleon was not devoted to the pope, but he was with respect; he believed that a pope could not do without a religion. He often said that the emperor of Russia had this great advantage over him, that he could command the consciences of his subjects. "I," said he, "can not arrive at this height of power; at any rate, I must not eliminate the conscience of my subjects. I must give them their full rights in the matter of religion." In speaking thus, he scandalized many of his high functionaries, who, like Chaptal, were unbelievers of the old school of the eighteenth century.—Chicago Inter-Ocean.

Mother of Pearl Shells.

What are known to the trade as pearl buttons are made from the shell of the mussel and the oyster—the inner lining of the shell of mollusks being iridescent substance, often very beautiful in tints, and known as mother of pearl; these shells, found in almost all parts of the world, varying considerably in quality and value. The pure white shell is found in the East Indies, and the next is what is termed the yellow-edged mailla, found at the Manila Islands. Another kind of shell in this line comes from the Pacific Islands, and is of a very beautiful but dark hue. Few shells containing fine qualities of the substance in question are native to this country, though large numbers of the inferior grade are obtained.—N. Y. Sun.



OF ERRORS

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CHAPTER XIII.—CONTINUED.

He took up Mrs. Dunkirk's letter, which had lain all this time unnoticed on the table at his elbow, and, unfolding the thin blue paper, he glanced at it speculatively.

"That was my only claim, yet she seemed to consider it sufficient. This may be merely my own mistaken interpretation. Hear her own words. What opinion have you formed, Mr. North, as to the value of this letter as evidence in our case?"

North preserved a meditative silence for a few moments; then he answered, slowly:

"I must say, Mrs. Maynard, that in my opinion this letter clearly proves that Mrs. Dunkirk, although not yet



THE FOOTMAN ENTERED.

ready to declare the fact, had determined to make you her heir, on the one condition that his niece were never discovered. Hear her own words. 'What I live I must retain the control of my property; after I am gone, what matter to me who has it?' She would as lief it should be you as anyone else, you see; she would prefer you, as the lines further on indicate: 'There is no one that has a greater claim upon me than yourself. This claim I feel at present—the emphasis is in my own words, mark the words, if you please; do not clearly indicate the writer's character?'—at present inclined to recognize. 'Delightfully neutral, charmingly non-committal; giving you to understand, you see, that after all, she might change her mind. I gave her a sense of power to keep you in suspense as to her real intentions; at the same time her purpose remained unchanged, I have no doubt. 'Charitable bequests I do not favor.' Why? 'I have given freely to public and private charities during my lifetime, and have received but much thanks.' She was weary of the ingratitude of the public. She reasoned, and indeed she reasoned well, that if they gave 'but meager thanks' while the beneficent donor was living, and there was a possibility of still further gifts when she was gone, and then would be nothing to look for beyond the testamentary bequest, she would receive no thanks at all. No, no! She wished her fortune to go to some one who would be grateful for it; some one who could properly value it; some one who had a reasonable claim upon her generosity; and that person, of all others in the world, was clearly and indisputably yourself, Mrs. Maynard."

North had folded Mrs. Dunkirk's letter, replaced it in the envelope, and tossed it down on the table again while he was speaking these last words. He now rose and stood idly gazing up at the ceiling, and his expression was even more blankly amazed than hers had been. It was only a name that was scrawled on the bit of paper that his fingers held; but that name was Dennis O'Reilly.

"Dennis O'Reilly? What does this mean?" he asked himself in puzzled speculation. "In this a mere coincidence, or am I on the verge of an important discovery?" Mrs. Maynard interrupted his meditations.

"It is the man who claimed to have a knowledge of the Duke's history. Is it not, Mr. North? The name certainly seems familiar to me, as if I had heard it recently."

"Why, yes," answered North, too much bewildered by this unexpected turn of events to consider his words very carefully, "he certainly is the man; but why do you ask? And why should he inquire for you?"

"These are questions that I might more naturally ask of you," said Mrs. Maynard, a little coldly, as she regarded North with a glance of surprise. "Is he not acting upon your instructions? I understood you to say, a few days ago, that you had seen this man, and had taken measures to gain possession of his pretended evidence. Have you decided to abandon that investigation, in view of our recent disaster in New York?"

There was almost the suggestion of a relieved smile on Mrs. Maynard's face as she looked at North, but he would have detected the subtle sarcasm and also the desperate pain that forced it from her; but his mind was at that moment otherwise absorbed. Mrs. Maynard's words had led to a flood of light upon the mystery that had been perplexing him. Dennis O'Reilly's appearance there was fully accounted for. "Another singular throw of the dice," he said to himself, with grim satisfaction, "and, as usual, it is in my favor. I had actually almost forgotten this man who was the real cause of my coming to X—, and I had no very sanguine expectations of being able to find him, my efforts in that direction thus far having totally failed; and behold, he turns up without an intervention or purpose of mine, all ready to play Noll's game right into my hands! Well, I

have some claim upon him anyway, in view of his overtures to Hunter and Ketchum; and if he is trying to play a double game, I shall bring him sharply to book."

With this reflection, North turned to take leave of Mrs. Maynard.

"There must have been some misunderstanding about this matter, Mrs. Maynard," he said, suavely. "I certainly do not wish you to be annoyed by this person, since I can conduct the investigation without your direct assistance. I will see the man at once, and ascertain whether or not he really possesses information that will be valuable to us. I will devote as much time as possible to this investigation and will call from time to time to report progress, shall I?"

The permission was coldly granted, and North with a bow of farewell withdrew from the drawing room, curious about his coming interview with Dennis O'Reilly.

CHAPTER XIV.

King—An hour of quiet shortly shall we see; Till then, in patience our proceeding be. Hamlet.

He found the man waiting in the hall. He was apparently about forty years of age, short, stout and red-faced, with bristling red hair and whiskers, twinkling blue eyes, and an expression of shrewd native humor. His clothing, though of cheap quality, was neat and whole, and he had the general appearance of a thrifty workman. Not at all the "seedy" adventurer that North had half expected to see.

He looked up with a slight degree of astonishment, but an unmistakable recognition in his round wide-open eyes, as North approached him, then, bowing low with his hat in his hand, he advanced the plain, indisputable and self-evident proposition:

"Well, Mister North, I've got back." North surveyed him critically from head to foot for an instant. Then he put a leading question abruptly:

"You are Dennis O'Reilly, are you not?"

"Indade, sorr, an' I am that same," admitted Dennis with another low bow. "Did you wish to see me?"

"Yes, sorr, by yer honor's lave."

"Why did you come here, then, and inquire for Mrs. Maynard?"

"Sure, an' 'tis me just what yer honor told me to do," protested Dennis. "'Twas yerself, sorr, as told me that yer honor would be out of town when I got back, an' so I was to report meself to Mistress Maynard."

North nodded slightly at this confirmation of his own shrewd suspicion; adding instantly to Dennis:

"Where have you been for the last few days? Why didn't you report sooner?"

"Sooner, is it, sorr? Indade, thin, an' I've been just where yer honor sint me, sorr," was the evasive reply as Dennis began to eye his questioner somewhat askance.

"Oh, come on!" exclaimed North, suddenly taking up his hat from the hall table. "I cannot turn Mrs. Maynard's house into an inquisition, and the present prospect is that I shall have to resort to the thumb-screw and rack before I succeed in obtaining any satisfactory information." This last was an aside, as he hurriedly drew on his gloves; then to Dennis he added more intelligently: "Come with me to my hotel, and we will have a confidential talk about this matter."

Of thing loath, Dennis followed the gentleman from the house and down the street at a pace set by North's impatience. They did not exchange another syllable until they were closeted together in North's room at the Clement house; then throwing himself down in his favorite lounging chair and facing O'Reilly, he said to him, near him, North returned to the charge:

"Now, O'Reilly, there's an agreement, a business contract between us. Do you understand that?"

It was not clear, from Mr. O'Reilly's expression of countenance, that North's meaning had fully penetrated and permeated his intelligence; but notwithstanding his slightly blank look, he

gave a prompt and enthusiastic affirmative to this question.

"What do you understand to be the terms of our agreement?" continued North, determined to know his ground perfectly before he ventured upon any personal negotiation with the man.

"We're both agreed to do something, haven't we?"

"That is at least within the scope of Dennis' instant comprehension. His ruddy face glowed as he responded emphatically:

"True for you, sorr. An' it's misfit as well kape me worried about that same."

"Of course, Dennis, of course; you will keep your word and I shall keep mine. Now, what was it that you agreed to do for me? Let us be perfectly sure, before we go any further, that we understand each other."

The expediency of this precaution seemed to recommend itself to Dennis at once, and he proceeded to do his utmost toward establishing that desirable mutual understanding.

you say that you know something about Annie Dupont. Is this so?"

"Sure, an' haven't I been thyrin' to fill yer honor that same?" protested Dennis, eagerly. "It was tillin' a friend about it that I was, an' about thin papers that contain all the information that thin New York lawyers are advertisin' for, an' the papers safe in Ann O'Gorman's clutches, bad luck to her, whin yer honor shipped up to me on the strate an' sez, quiet-like: 'I'll give yez fifty dollars, Dinah, if ye will bring me nuthin' more.' An' that's the long an' short of our agraiment, sorr."

And Dennis rubbed his hands together complacently as if satisfied that he had now made the case sufficiently comprehensible even to Mr. North's mind.

North was regarding O'Reilly with close attention, and up to this point he felt reasonably convinced of the man's honesty of purpose. If this were true—this story of which already enough had



"INDADE, SORR."

been told to suggest its remaining details—then it seemed quite possible that he would be able to accomplish the mission on which, as the representative of Hunter & Ketchum, he had come to X—, But did he now honestly wish for this consummation? He had personal interests that were trembling in the balance; how would these be affected by the discovery and identification of Annie Dupont and the establishment of her legal position as her aunt's heir? Would she make an effort to discover and pursue with all the penalties of the law the authors of that forgery by which it had been attempted to wrest her inheritance from her? Should he, who held a brother's good name in his hand, place it within her power to seek this redress? He was no longer the champion of Annie Dupont. For one moment of passionate feeling, of desperate temptation, it seemed to him that he could ruthlessly sweep her from his path, upon which she had so suddenly risen with an indefinable menace, and shroud in deeper mystery than ever before the fate of one whose truthful history the world should never know.

But with the next moment came a swift recoil from this temptation, a feeling of amazement that he should have entertained such a thought. Ollin must be shielded if possible, but not at such a cost as that. Rather, for Ollin's sake, to undo as far as possible the terrible wrong that he had attempted. This unknown, friendless orphan, heir to a proud name and wealth, though now living perhaps in humble obscurity, must be sought for and brought into possession of his rightful inheritance.

North had been slowly pacing the floor while these thoughts were passing through his mind. Seating himself now beside Dennis, he continued his inquiries:

"How long have you known these facts about the Duke's history?"

"Ever since me cousin Patrick told me, at Teddy O'Corrigan's wake, sorr," returned Dennis, after a pause of recollection.

"But when was that? I know nothing about Teddy O'Corrigan's wake. Can you not tell me more definitely than that?"

Dennis reflected again with his face contorted as if the effort of memory were a painful one.

"Indade, thin," he exclaimed, suddenly radiant with triumph, "it was soon after St. Patrick's day, for I remember that poor Teddy died of a brick-bat in the hands of one of the boys, which some was niver mint for Teddy at all, at all, but for the blatherin' perlickman that was makin' himself troublesome to the boys in the parade."

"St. Patrick's day?" repeated North. "Then it is nearly a year since Patrick told you. Have you talked to anyone about the matter during this time?"

"Niver a bit, sorr. The day whin yer honor heard me tellin' Jim Nolan about it."

"Was that before or after you had written to Hunter and Ketchum, of New York, offering to give them this information?"

The question was asked sternly, and North's face was equally stern as he spoke.

Dennis started as if he had been shot, and his eyes grew more round than ever in his astonishment and dismay. He was beginning to stammer out some answer, when North coolly added:

"Don't lose your senses, now, nor attempt to evade my question. I happen to know all about that little affair, and I wish to know whom you communicated with first; for it is pretty evident that you have been accommodating enough to offer yourself to both parties. Come, now, to my question again. Was it before or after you had written to Hunter and Ketchum?"

Dennis had not yet recovered from the confusion into which he had been thrown on being thus suddenly confronted with his double-dealing; but he answered, humbly:

"It was after, yer honor."

[TO BE CONTINUED.]

Delicate Italian Rings.

Rings of Italian workmanship are remarkably beautiful, says the Detroit Free Press. Venice particularly excelled in this art. In the Lombard collection is a fine specimen. The four claws of the outer ring, in open work, support the setting of a sharply pointed sapphire, which was set as was then coveted for writing on glass. The shank bears a fanciful resemblance to a serpent swallowing a bird, of which only the claws connecting the face remain in sight. It was with a similar ring Raleigh wrote the words on a window pane. "Fain would I climb, but that I fear to fall," to which Queen Elizabeth added: "If thy heart fail thee, climb not at all," an implied encouragement which led him on to fortune.

Cracks Easily. "His voice has unusually fine timbre," "Yes—but it's so brittle."—Puck.

PITH AND POINT.

—Staylate (yawns)—"Excuse me." Ethel Knox—"Certainly. Goodnight."

—Yawn. —"Which way was Tommy Tooles bound when you saw him?" She—"In full calf, judging by his conversation."—Belford's Magazine.

—"Ach, Adele, I love you like—like—like—'Well, think it over, Herr Fritz; perhaps you can tell me to-morrow.'—Fliegende Blätter.

—"No wonder De Boot likes classical music. He is properly constituted." "How so?" "He can disguise his feelings perfectly."—Detroit Tribune.

—"Do you suppose there is any danger of his illness running into quick consumption?" "Pooh, no; he's a messenger boy, don't you know."—Inter-Ocean.

"You can always tell the man who has a free seat at the theater by the calmly-critical way in which he abstains regularly from all applause."—Somerville Journal.

—Hess—"That old Mr. Booger drinks like a fish." Snarligh—"Nonsense, a fish doesn't snare the end of a whiskey flask to its mouth every ten minutes."—Raymond's Monthly.

I might have married half a dozen brick men that way," said Mrs. Jackson Parke in the course of a little conjugal tiff, "and what's more, I mean to do so."—Indianapolis Journal.

—A western paper says warm weather accelerates the growth of whiskers. That may be a reason why cyclones come to play with them when the summer is on. —New Orleans Picayune.

The butler (haughtily)—"Madame, my reputation rests upon my meal." Doubting Customer—"Well, if it's as tough as that steak you sent me, I feel sorry for you."—Buffalo Courier.

—Minnie—"What was the trouble between Miss Passy and the count? Did you hear?" Mamie—"Yes. He undertook to call her a Jew and got the word 'solitaire.'—Indianapolis Journal.

—His Golden Text.—Dr. Thirdly—"You love to go to Sunday-school, don't you, Dick?" Dick Hicks—"Yes, indeed." Dr. Thirdly—"What do you expect to learn to-day?" Dick Hicks—"The date of the picnic."—Punch.

—Willie—"Come here, you little cub." Fond Father—"William, don't let me hear you speak to your lady brother like that. He's no cub." "Oh, yes, he is. I heard na tell grandpa that you were nothing but an old bear!"

—A Fearful Blunder.—Head Hospital Surgeon—"You'll have to take back that last ambulance you made for us and do it all over." Maker—"What's the matter, surgeon?—Why, thunderation, man, you've made it with springs."—Truth.

—Mrs. Clubs—"I declare, Henry, you are a perfect brute! You spend all your time at your clubs and theater-parties, and me, who should be your second-self, you forget entirely." Mr. Clubs—"Yes, my love; self-forgetfulness is a noble trait. I'm trying to develop it."—Brooklyn Life.

—A Truth-Teller.—Owner—"When did your father say he expected to have this job done?" Truthful James (son of contractor)—"Well, I heard him tell mother that if he got a certain job he'd be looking after he'd have yours finished by to-night, but if not, he guessed he'd make this job last another week."—Yankee Blade.

—Doing Her Best.—Husband (who has had "jumping neuralgia" for two days)—"Ugh! I don't see why—oh, oh, oh!—we were not born without teeth! Ugh!" Wife (soothingly)—"If you had only stopped to consider it, you would not have made such a remark, dearie. For, you know, we really were born without teeth."—Truth.

—"What shall we do with our living skeletons?" is a question that is engaging the attention of the Louisville authorities. A showman brought a female skeleton from Georgia, but as she was not a profitable attraction, he now insists that it is the city's business to fat her up to a normal and comfortable condition. The city hasn't been able to decide as to its liability under the law.

BLOWN ON THE OFFICE BOY.

How the Latter Got Square on the Blonde Typewriter.

The office boy and the blonde typewriter have quarreled. It was over a trivial matter, to be sure, but nevertheless they were on the outs.

Both seemed spitefully revengeful, and when one day the office-boy played off sick and went to the base-ball game, the typewriter made known to the employer the youth's sporting proclivities.

This, as might be expected, caused trouble, and the wrath of the office-boy against the young lady with nimble fingers increased more and more. Days passed and the lad planned and dreamed of schemes to "get back" at his fair tormentor, who stood so well in the graces of the employer. Now on every typewriter there is a small gong which rings when the end of the line is reached. The office boy knew this, and as he watched the prettily-tapered fingers throw back the carriage at each top of the bell he smiled with fiendish glee.

It was late in the afternoon. The young lady was industriously tapping the keys to finish the firm's correspondence. She had reached the last letter, and remarked to the office boy that her best young man was going to take her to the theater that evening. Hence her hurry. This only made the office boy smile the more, for he knew that his time had come. His eyes seemed to say: "Revenge is sweet." The young lady slipped the sheet of paper into the machine, and began at lightning speed to write from her notes.

The youth watched the carriage sliding to and fro. He took from his pocket a rusty nail, and as the typewriter wrote on unconsciously, he tapped the bell lightly with the nail. The young lady, never thinking, pushed the paper up another line and went on. Again the boy tapped the bell, and again the young lady turned the machine. This was kept up until the maiden had written all there was to write.

A small figure had sneaked easily out of the door. The blonde withdrew the sheet from the machine. She looked at it, and looked again and saw before her a letter written something after the fashion of the latter day step-ladder poetry. Not a single line was properly written. The girl grew thoughtful. She seemed to remember that the bell had rung a trifle oftener than usual. She looked about the room and then she remembered that the office boy had once upon a time gone to a base ball game and had remarked subsequently that he would get even—Baltimore Herald.

TAX REFORM DEPARTMENT.

(This department aims to give everybody's ideas about taxation not tariff. Write your opinions briefly, and they will be published or discussed in their turn by the editor or by a member of the Taxation Society. Address, "Taxation Society," this office or P. O. Box 88, Buffalo, N. Y.)

OUR BUSINESS MEN.

Their Organization Helpful to City and Country.

Business Men Should Not Be Compelled to Bear the Burdens Alone.

We have two associations of business men in Syracuse—the Northside, lately organized, and the older organization which has been in existence several years and meeting in its own elegant and substantial rooms in the Larned building. These organizations are composed of some of our most prosperous, intelligent and public-spirited citizens—men who will pass their lives in Syracuse and who, therefore, are anxious for the city's prosperity and for the prosperity of the agricultural industries of Central New York.

To these organizations the city and country already owe much; manufacturing concerns employing hundreds of workmen have been brought to the city; other manufacturing industries have been induced to remain here; necessary public improvements have been suggested and accomplished by these two organizations; extravagant and unwise city appropriations have been checked. Indeed, the people of central New York are indebted to the sagacity and hard cash of these leading business men.

But it is hardly fair that the Business Men's Associations should bear alone the burdens they have so freely done and which have redounded to the financial benefit of every man, woman and child in Central New York. The work of multiplying Syracuse industries should be participated in by the general public. And it would be well if Syracuse would follow the example of other places that adopt newer methods to more equitably distribute the burdens of our Business Men's Associations, by bearing alone—Syracuse Industrial Gazette.

Why Tax Bicycles?

To the Editor: BOSTON.

Dear Sir:—There has recently appeared in the newspapers a statement that the assessors of Lowell, Mass., and of Paris, France, have expressed their intention of placing a tax on bicycles. In behalf of thousands of riders, I beg leave to submit a protest.

Mr. Maynard estimates that six miles can be ridden a bicycle with no greater expenditure of power than is required in walking one mile. The real value of the invention is so great that it is not strange that, at the first glance, it should be thought to be a subject for taxation; yet it should be remembered that it is the great numbers of riders it is a necessity as well as a luxury as a means of transportation.

This can be easily proven if a person will take the trouble to observe how many mechanics, clerks and others go to their work on wheels. This is particularly noticeable in manufacturing cities and towns, where large numbers of men ride on bicycles to and from their places of business.

The bicycle is helping to solve the tenement-house problem, as it enables the workman to live in the suburbs, where he has some of the advantages of country life, and yet he can ride to his work in the city. A tax on bicycles would be a burden placed directly upon thousands of the better class of mechanics to whom the machine has become a necessity as much as their tools or household effects, which are exempt from taxation.

If the bicycle, which increases the amount of work that may be performed by the body, is a fit object to be specially taxed, then every other machine, device or tool which increases the amount of work that may be performed by muscular effort is a fit subject for taxation.

On what principle of equity, therefore, could the average assessor determine the taxable value of bicycles? It would be necessary for him to take a board of experts along with him to examine every machine, if it were to be taxed at its true valuation, the same as other property is, in theory, taxed.

It surely would be most unjust, to have a fixed sum as a tax on every bicycle, whether it be worth \$10 or \$150.

The better way for the assessors to spend their time would be in searching out the ownership of stocks, bonds and other personal property, which is a much easier task than to search for bicycles, rather than to spend their time harassing the poor man who possesses a bicycle as a means of locomotion from his home to his workshop.

It should be remembered that at the present time the question of the betterment of the highways is a paramount subject of discussion throughout the country, and anything that tends to improve the roads is considered worthy of special commendation. The bicycles as well as bicycle riders have done much to promote the cause of better roads; the bicycles, because the wheels improve the roads; and the riders, because they are inspectors and workers for road improvement. Therefore, instead of these useful machines being a subject for taxation, it would seem that it would be more equitable to pay a bounty to their owners because of the good work they are doing in the betterment of the highways.

I should be very glad to learn your views upon this subject. Very truly yours, ALBERT A. POPE.

How much personal tax does Col. Pope pay? His \$10 royalty on every bicycle made must make quite a sum of stocks and personal property.

[Special dispatch to the Evening Post.]

NEW HAVEN, Conn.—The bill which passed the lower house releasing from the collateral inheritance tax estates if taxed within a year of the allowance of an administrator's report, and also exempting legacies of brothers and sisters, is regarded as practically a repeal of the present law, which has brought a large revenue to the state. There has been a systematic movement all over the state against the law.

LAWYER'S Wife—What makes you so worried lately? You're not like yourself. Great Lawyer—Well, I am having considerable trouble down town. Wife—Now, you must tell me all about it. Lawyer—Well, you see, I want to keep the office open until 1 p. m. Saturday, and the office boy wants to close it at 12, and we can't seem to arrange matters."

PLEASE MULTIPLY MY TAX BY FIVE.

A Citizen Started the Tax Commission. The offices of the tax department were filled yesterday with persons who came to swear off their personal tax. The monotonous request to reduce assessments and the routine filing of affidavits to the effect that the affiant owed more than he possessed was interrupted when a well known citizen sat down beside President Barker and astonished him by asking to have his personal tax increased.

He had had his assessment reduced last year on the plea that business had been very bad and that he was really not worth what the commissioners had assessed him. President Barker had expected a request for a further reduction. Instead of that the gentleman announced that his business had improved during the year and that he is now worth at least five times as much as he paid on last year. He wanted to pay taxes on five times as much.

The desire of this gentleman was gratified. His assessment was increased, and he stands alone on the records.

Taxing Inheritances. The bill to impose a tax on inheritances other than collateral inheritances where they are in excess of \$50,000, has passed the house by such a decisive majority as to indicate a similar result in the senate. It provides that if a man shall die possessed of \$50,000, he shall be fined \$500; if he have been provident enough to be possessed of \$500,000 at the time of his death, the fine is raised to \$5,000; the sinfulness of having an estate valued at \$500,000 is punished with a fine of \$25,000.

It is needless to say that there can be no justification for such a law unless it be deemed in the nature of a criminal offense to die possessed of more than \$50,000. Why persons having \$50,000 or more should be allowed to live untried by the tax-gatherer only to be amerced when the coffin shall have been brought into the house is a puzzle. If it be right to rob a man's heirs by statute, why not let the robbery of the original culprit while he may yet be alive? This sort of legislation can only be understood or justified on the theory adopted by tramps that they have the right to take what they can get their hands on,